

Issue: Private Vehicle Use Tax, Business Reorg/Family Sale

THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS

TAXPAYERS

Taxpayer

Lic #

Administrative Law Judge

6. There is no statutory exemption applicable for a transfer of

title between brother's-in-law.

7. The taxpayer's rebuttal evidence consisted only of testimony and arguments that the taxpayers had no knowledge of the provisions for family exemptions applying by statute only to purchasers who are "the spouse, parent, brother, sister, or child of the seller/transferor."

8. The selling price was \$18,000.00 and, in the absence of a statutory exemption, the private vehicle use tax was \$750.00, the amount of tax paid by the taxpayer.

9. The taxpayer's only evidence in support of the claim for credit or refund is the equitable argument that had the taxpayer's been aware of the statute, they could have structured the transaction to take advantage of the provision for family exemption.

10. This forum is without equitable powers, and cannot imply power or authority not specifically and clearly granted by statute.

CONCLUSIONS OF LAW: On examination of the record established, this taxpayer has failed to demonstrate by the presentation of testimony or through exhibits or argument, evidence sufficient to overcome the Department's prima facie case of tax liability under the tentative determination in question. Accordingly, by such failure, and under the reasoning given beforehand, the determination by the Department that Taxpayer A is subject to the standard rate of tax as imposed by the Illinois Use Tax Act must stand as a matter of law.

Alfred M. Walter
Administrative Law Judge